FINANCIAL DEPARTMENT

CIRCULAR No. 550/B2.

COMPTROLLER'S OFFICE,
BANGALORE.
8th December 1949.

To

All Heads of Departments.
All Drawing Officers.
All Treasury Officers.

Agreeably to the instructions conveyed by Government in their Order No. Fl. 2750-2812—G.F. 51-49, dated (Camp) Mysore, 26th October 1949 and directing that the Official Year may in future commence from 1st April instead of from 1st July to take effect from 1st April 1950, the following instructions are issued for the information and guidance of all officers concerned :—

1. **Expenditure:**—The Heads of Departments shall take necessary action to limit the expenditure to 75 per cent of the sanctioned grants of the current year. In the case of purchases for which orders have already been placed and have to be necessarily paid for before March 1950, full payments will be made by this office, reductions in the next year's grants being made wherever necessary.

2. **Interest Payments** :—In the case of Provident Fund, Insurance Fund, Deposits, interest will be adjusted only for nine months for the current year.

3. **Savings Bank Accounts:**—The Current Deposit Accounts shall all be closed with the end of March 1950 and the interest also calculated only for 9 months in the current year. The annual returns prescribed thereof under the S. B. Rules 86 and 105 will have to be sent to this office by 1st May in future.

4. **Revenue and Judicial Deposits:**—The annual statements of lapsed Revenue and Judicial Deposits and the Clearance Registers must be despatched by all the treasuries by the 15th of April in future so as to reach not later than 1st May of every year. Accordingly, for the current year statements of lapsed Deposits are to be prepared as at the end of March 1950 treating only 9 months from July 1949 as one year for this purpose.

Other Annual Returns required to be sent hitherto at the end of 30th June every year may be sent three months earlier, *i.e.*, as at the end of 31st March in future.

Any doubts felt in giving effect to these instructions may be referred to this office.

V. T. SREENIVASAN,
Comptroller.

GOVERNMENT OF HIS HIGHNESS

[In Thousands of Rupees] STATEMENT OF RECEIPTS AND PAYMENTS

Major Head No.	Revenue	August		To end of August		Budget, 1949-50	Additional grants sanctioned for working expenses, etc., during 1949-50	Actuals, 1948-49
		1949-50	1948-49	1949-50	1948-49			
I	Land Revenue	1,13	95	2,31	2,09	1,37,91	...	
II	Forest—							
	(1) Sandal Oil—Net Receipts ...	—1	—1	—2	—3	33,68	...	
	(2) Other Forest Revenue ...	3,01	1,83	4,85	3,96	46,33	...	
	Total (1) and (2) ...	3,00	1,82	4,86	3,93	79,96	...	
III	Excise	16,30	16,13	31,64	32,42	2,04,75	...	
IV	Income-Tax	11,81	2,62	19,07	7,19	1,87,66	...	
IV-A	Miscellaneous Taxes...	6	39	75,3	2,13	1, 6,44	...	
IVB	Sales-Tax	17,45	...	27,06	...	90,00	...	
V	Stamps	3,79	3,21	78,4	7,05	39,98	...	
VI	Registration	61	58	1,25	1,29	8,16	...	
VII	Assigned Tract Revenue	...	...	...	...	...	...	
VIII	Mining Revenue	2,40	1,04	4,71	2,23	48,93	...	
VIII-A	Duty on Gold	...	15,33	4,23	38,36	...	...	
IX	Interest	4,00	1,95	5,53	16,16	41,23	...	
X	Scientific and Miscellaneous Departments.	...	...	1	1	45	...	
XI	Pensions and Allowances	12	11	23	20	1,08	...	
XII	Stationery and Printing	14	3	25	11	48	...	
XIII	Miscellaneous	1,13	2,85	1,14	11,64	22,43	...	
XIV	Courts of Law	41	15	68	35	3,07	...	
XV	Jails		1	1	1	7	...	
XVI	Police	11	8	14	14	80	...	
XVII	Medical	32	36	65	66	4,00	...	
XVIII	Public Health	2	3	14	5	34	...	
XIX	Civil Works	33	18	46	59	2,90	...	
XIX-A	Civil Aviation	23	...	30	...	80		
XX	Education	57	1,03	1,88	1,91	8,05	...	
XXI	Agriculture, Veterinary and Horticulture	14	19	42	53	2,03	...	
XXII	Industries and Commerce	18	19	29	48	1,64	...	
XXIII	Army	16	7	24	10	90	...	
XXIV	Railways—Net Receipts	...	...	6,91	...	89,78	...	
XXIV-A	Road Transport Department (Net Receipts)	...	...	...	...	3,75	...	
XXV	Krishnarajasagar Irrigation Works—Net Receipts.	—42	—6	—81	—8	10,49	...	
XXV-A	Hydro-Electric Works—Net Receipts ...	5,43	5,52	10,48	11,55	70,11	...	
XXVII	Iron and Steel Works and Cement Plant—Profits.	...	...	...	...	10,00	...	
XXVIII	Kolar Gold Fields Water Works (Net Receipts).	16	14	31	32	1,53	...	
XXIX	Industrial Works—Profits	4	12	16	18	8,12	..	
XXX	Chamarajsagar and Water Works (Net Receipts).	—48	—73	71	—18	3,62	...	
	Total Revenue ...	69,14	54,29	1,40,63	1,41,37	12,31,41	...	
	Acreage Contribution from Irwin Canal Area.	...	...	...	...	13,40	...	
	Contribution by District Boards or Railway Companies for Construction of Railways.	...	...	...	...	...	...	
	Contribution from the Electrical Department for Construction of Sagar-Talaguppa Railway.	...	...	...	...	...	...	
	Investment Account (Net) ...	50,00	...	50,00	...	10,54,49	...	
	Debt (Net)	...	...	...	...	...	...	
	Local and Other Funds (Net)	...	37,40	12,62	26,67	...	...	
	Remittances (Net)	...	...	...	...	...	...	
	Other Debt Head Transactions (Net) ...	67,45	1,85	61,88	49,92	1,25,20	...	
	Miscellaneous	...	...	...	...	...	...	
	Total Receipts ...	1,86,59	93,54	2,65,13	2,17,96	24,24,50	...	
	Opening Balance ...	2,11,22	3,77,62	3,45,55	3,79,29	2,19,93	...	
	Total ...	3,97,81	4,71,16	6,10,68	5,97,25	26,44,43	...	

BANGALORE,
Dated 5th November 1949.

THE MAHARAJA OF MYSORE.

FOR THE MONTH OF AUGUST 1949. [In Thousands of Rupees.]

Major Head No.	Expenditure	August.		To end of August		Budget, 1949-50	Additional grants sanctioned during 1949-50	Actuals 1948-49
		1949-50	1948-49	1949-50	1948-49			
1	Land Revenue	3,15	2,80	6,48	5,78	51,01	...	
2	Forest	1,85	1,44	3,46	2,75	35,22	...	
3	Excise	84	75	1,69	1,48	7,86	...	
3-A	Income-Tax	37	25	71	50	3,74	...	
3-B	Miscellaneous Taxes	11	10	24	18	1,60	...	
3-c	Sales-Tax	17	...	33	...	2,50	...	
4	Stamps	9	12	19	21	1,41	...	
5	Registration	45	30	94	59	3,98	...	
7	(i) Supervision of Mines	4	4	8	7	53	..	
	(ii) Other Charges	28	25	60	55	3,43	...	
8	Sinking Fund	...	...	...	...	18,78	...	
9	Interest on Debt and Other Obligations	2,81	2,82	7,95	8,64	85,18	...	
11	Palace (Excluded)	2,50	2,50	18,75	11,25	28,25	.	
12	General Administration	2,74	2,86	5,19	6,72	37,96	...	
13	Muzrai Institutions	7	58	1,88	2,08	6,76	...	
14	Scientific and Miscellaneous Departments	22	20	59	38	2,81	..	
15	Pensions and Allowances (Excluded) ...	5,34	3,30	7,10	6,73	41,16	...	
16	Stationery and Printing	—21	33	—29	38	13,81	...	
17	Miscellaneous	24	34	41	63	2,96	...	
18	Courts of Law	1,74	1,60	3,51	3,24	20,56	...	
19	Jails	51	46	84	79	7,29	...	
20	Police	8,55	8,95	15,92	18,31	1,00,95	...	
21	Medical	5,39	4,52	8,25	7,92	96,97	...	
22	Public Health	1,28	93	2,49	1,82	26,44	...	
23	Irrigation Works...	4,65	2,40	7,86	4,41	66,72	...	
24	Civil Works	1,27	1,91	2,72	4,56	32,66	...	
24-A	Communications...	4,76	3,29	8,04	4,91	60,11	...	
24-B	Aviation	54	...	86	...	4,40	...	
25	Economic Conference	5	7	10	13	68	...	
26	Education	11,53	60,82	74,42	65,72	2,89,40	...	
27	Agriculture	2,65	1,43	4,17	2,49	45,11	...	
27-A	Veterinary	97	1,23	2,03	2,09	20,95	...	
27-B	Horticulture	51	44	99	88	6,47	...	
27-C	Sericulture	26	26	40	46	4,79	...	
28	Industries and Commerce	29	20	83	56	8,15	...	
28-A	Department of Labour and Labour Welfare	20	16	35	25	6,70	...	
28-B	Rural Development Department ...	29	...	58	...	...	...	
29	Co-operative Societies	28	20	64	42	3,85	...	
30	Grants for Public Improvements ...	7	8	19	66	78,42	...	
31	Army	5,50	4,76	11,28	9,71	71,16	...	
32-B	Expenditure connected with Food and other control measures	2,62	1,74	5,61	3,76	1,11,77	...	
33	Famine Relief	1,17	2	1,23	14	...	...	
35	Miscellaneous Railway Expenditure ...	...	...	...	...	35	...	
36	Miscellaneous Electrical Expenditure ...	...	...	1	...	5	...	
	Contributions to Funds ...	...	...	...	...	5,00	...	
	Deduct—Expenditure met from Funds	...	...	...	...	*1,76,58*	...	
	Total Net Expenditure met from Revenue.	76,14	1,14,45	2,09,42	1,82,15	12,41,32	...	
	CAPITAL OUTLAY NOT MET FROM REVENUE.							
37	Railways and Tramways	...	...	—1,60	...	55,82	...	
38	Krishnaraj Sagar Irrigation Works ...	1,27	1,25	2,28	2,03	16,97	...	
38-A	Hydro-Electric Works ...	9,24	6,26	15,79	9,46	5,64,22	...	
38-B	Irrigation Works not met from Revenue.	2,10	58	3,46	95	52,50	...	
39	Industrial and Other Works ...	94	2,58	2,48	2,80	59,77	...	
40	Iron and Steel Works and Cement Plant	62	...	2,39	...	1,10,50	...	
41	Food Supply Department Transactions not met from Revenue.	20,72	—13,46	16,33	—28,15	1,00,00	...	
	Total ...	34,89	—2,79	41,63	—12,91	9,59,78	...	
	Extraordinary Expenditure ...	...	...	..	...	...	...	
	Investment Account (Net) ...	...	...	...	...	...	...	
	Debt (Net)	10	...	11	2	...	...	
	Local and other Funds (Net) ...	22,00	...	...	...	75,31	...	
	Remittances (Net)	11,36	7,78	1,17,36	91,97		...	
	Other Debt Head Transactions (Net)...	11,42	34,40	26	18,70	1,00,80	...	
	Total Disbursements ...	1,55,91	1,53 84	3,68,78	2,79,98	28,77,21	...	
	Closing Balance ...	2,41,90	3,17,32	2,41,90	3,17,32	2,67,22	...	
	Total ...	3,97,81	4,71,16	6,10,68	5,97,25	26,44,43	...	

V. T. SREENIVASAN,
Comptroller.